

FILE COPY

Office - Supreme Court, U. S.

FILED

NOV 20 1939

CHARLES ELMORE CROPLEY
CLERK

Supreme Court of the United States

OCTOBER TERM, 1939

No. 474

**JOSEPH D. McGOLDRICK, Comptroller of the City
of New York,**

Petitioner,

against

**ARTHUR H. DUGRENIER, INC., Principal, and
STEWART & McGUIRE, INC., Agent,**

Respondents.

BRIEF FOR RESPONDENTS

✓ **JOHN H. JACKSON,**

✓ **HAIG H. DAVIDIAN,**

Attorneys for Respondents.

Supreme Court of the United States

OCTOBER TERM, 1939

No. 474

JOSEPH D. McGOLDRICK, Comptroller of the City
of New York,

Petitioner,

against

ARTHUR H. DUGRENIER, INC., Principal, and
STEWART & McGUIRE, INC., Agent,

Respondents.

BRIEF FOR RESPONDENTS.

This case presents an aspect of the question involved in *McGoldrick v. Compagnie Generale Transatlantique*, *McGoldrick v. Felt & Tarrant Manufacturing Company*, and *McGoldrick v. The Berwind-White Coal Mining Company*. In the first two of these cases, which are Nos. 44 and 45 on the current docket of the Court, certiorari has been granted. In *McGoldrick v. The Berwind-White Coal Mining Company*, the respondent has filed a memorandum stating that it will not oppose the granting of certiorari. Although we shall contend that the decision of the State Court was correct and that (1) because of the failure of the petitioner's brief to refer to the provisions of the Personal Property Tax Law, No. 25 of the Local Laws of the City of New York, for the year 1934, the elements of the question to be decided have not been adequately presented

to this Court, and (2) certain factual elements in the instant case are more favorable to the respondents than in the other cases, we do not, in the circumstances, oppose the granting of certiorari.

If certiorari is granted we respectfully ask that the case be set down for argument together with Nos. 44, 45 and 475.

Respectfully submitted,

JOHN H. JACKSON,

HAIG H. DAVIDIAN,

Attorneys for Respondents.

CPY4647